Publication of in-year spending data from the OSCAR II database

This guidance note relates only to the in-year data now being published from OSCAR II.

At the release of the COINS raw data in June 2010, the government said that it would publish additional datasets to try to make the COINS data more accessible, manageable and comprehensible to the wider public. As part of this commitment the government began releasing in-year data from COINS. The COINS system was then succeeded by first OSCAR and now OSCAR II as the source for in-year data. The data are shown by month and will be published on a quarterly basis on the same day as the Office for National Statistics' (ONS) monthly Public Sector Finances National Statistics release. The data being released for the first time today relates to the second quarter of the 2024-25 financial year from July 2024 to September 2024.

What's new in this data?

The dataset provides quarterly updates to monthly outturn data. The outturn information is taken from OSCAR II data submitted by departments. The public will be able to see monthly patterns in spend by organisations reporting data on OSCAR II. At the same time, users will be able to drill down beneath previously released high-level aggregates.

Where do the data come from and who "owns" it?

All data are drawn from the OSCAR II public spending database. Most data on OSCAR II are provided by government departments, which retain ownership of their data on OSCAR II.

The data on OSCAR II will be used by HM Treasury to carry out its financial management functions in relation to departmental budgets and estimates for approval by the UK Parliament.

What cannot be seen in the data?

- The Security and Intelligence Agencies have been removed in their entirety from these data, alongside the operational costs associated with military operations and transport security.

- You will not be able to see how much money departments spend on specific items of expenditure, such as taxis. Departments aggregate their transactions and map these to a list of accounts maintained by the Treasury. Departments can choose the level at which they aggregate this data, as long as at predefined levels the aggregates are correct.

How does HM Treasury use the monthly data?

The monthly data on OSCAR II are used by HM Treasury to carry out its responsibilities in relation to managing public spending and ensuring stability of the public finances. In addition OSCAR II provides the main data source for the public expenditure data contained in the National Accounts and Public Sector Finances National Statistics releases published by the ONS.

Treasury publications are sourced from OSCAR II, however National Statistics draw on additional sources. As a consequence it will not be possible to exactly tie back the new dataset containing in-year data with the aggregated data for central government spending published in the National Accounts or Public Sector Finances release.

Are the data accurate?

Treasury quality assures, and sometimes edits and cleanses, the data at an aggregate level, but not in detail. There may therefore be inconsistencies in how departments have produced their data, making some comparisons across years or between departments meaningless at lower levels. The in-year data are provisional and subject to revisions as reporting organisations get a clearer picture of their spending as the year progresses.

How often will the datasets be updated?

The monthly in-year dataset will be updated on a quarterly basis, the next release due at the end of March 2025 will be the initial data release for the third quarter of the 2024-25 financial year.

Revisions

Departments will from time to time revise their estimates of spend for months completed if they obtain improved information on spending in earlier periods.

What does each of the OSCAR II data fields mean?

Organisation / Organisation Code – This dimension includes names of the department, agency or NDPB responsible for the spending. Each organisation also has a code which uniquely identifies them.

Control Budget Code – This dimension splits the data into 3 parts. 1) Department Expenditure Limits (DEL) – which is controllable spend for departments relating to budgets that are usually set for 3 years in advance in a Spending Review. 2) Annual Managed Expenditure (AME) – which cannot reasonably be subject to firm three-year limits as for DEL. Typically, spend is demand-led and less predictable. 3) Non-budget - which is expenditure not included in Central Government's expenditure budgeting as the money is funded from other sources.

Control Budget Detail Code – This is a lower-level breakdown of 'Control Budget Code' which, for example, separates data into whether it is Programme or Administration spend which typically scores under DEL; or whether AME spend relates to department or non-department spend.

Segment Department Long Name – Similarly to 'Organisation', this dimension names Government Departments. Each Department may be responsible for several 'Organisations'.

Sub Segment Code / Long Name - This dimension records the function associated with the data – similar to a cost centre. The codes and descriptions are maintained by departments. The objects do not necessarily correspond to particular programmes (although in some

cases they may). They are not used consistently across departments as each will choose their own level of granularity subject to minimum Treasury requirements.

Economic Category Code / Long Name – Codes and Names of high-level economic categories of spend such as Pay, Procurement or Grants to Local Government; used for comparisons across Central Government.

Economic Budget Code – In general, this shows whether spending is short-term (Resource) or long-term (Capital). Also includes two other categories: 'N/A' and 'Other Non-Budget'.

PESA Economic Group Code / Long Name – The Code and Name of the economic category of spending used in the creation of PESA publications. PESA requires separate economic data fields to record spending in line with the COFOG framework and National Accounts (ESA 2010) definitions which allow comparison between countries.

Version – Departments often revise previous months' data. 'Version' shows at which month the data has been extracted from OSCAR to indicate how up-to-date it is.